

Many a mother has been spared a night of watching and worrying by the prompt use of Kickapoo Indian Oil, upon the first indication of pain in her children's stomachs or bowels. A piece of flannel wet with Kickapoo Indian Oil applied to a child's aching stomach or bowels will relieve in less than ten minutes. A bottle at hand is as good as a doctor, but less expensive.

Kickapoo Oil

A Godsend to Mothers

"I want to tell you what your Kickapoo Indian Oil did for my son. He woke up almost crazy with cramps in his stomach and bowels. He was relieved by the Oil as soon as I used it and in less than 15 minutes later he went to sleep. Thanks to this remedy which is really a doctor in the house."—Mrs. F. Williamson, West Point, N. Y.

25 cts. a Bottle at all Druggists

HOBSON DRUG COMPANY DISTRIBUTORS

The Celebrated Crystal Springs Butter

Now 35c the Pound

Metropolitan Meat Company, Limited.
TELEPHONE MAIN 45

A MOSLER SAFE

In every great fire the Mosler safe has always shown its fireproof quality. To have a Mosler is the greatest guarantee of efficient protection from fire and burglars.

Prices upward from \$35.

H. E. HENDRICK,
NEXT TO YOUNG BUILDING, 174-180 KING ST.

65c per doz.

VOLCANO MINERAL WATER
From PUNA, HAWAII.
65c per doz.
ALL DELIVERIES FREE OF CHARGE.
P. O. Box 565. Telephone Main 270.

St. Louis **A.B.C. BEERS**
The Highest Priced but the Best Quality.
SOLD EVERYWHERE.

Corporation Notices.

NOTICE.

In consequence of a petition from the residents living on Punahoa street the cars of the Hawaiian Tramways Company will run to the College, as heretofore, commencing on Saturday morning.

THE HAWAIIAN TRAMWAYS CO., LTD.,
W. H. PAIN, Manager.

NOTICE.

Washington Mercantile Company, Ltd. All debts due to the above corporation must be settled within 15 days from this date; otherwise the accounts will be placed in attorney's hands for collection.

ALLEN W. T. BOTTOMLEY,
Trustee.
Care Bishop & Co., 924 Bethel street, 15th May, 1903. 2459-1f

NOTICE.

Washington Mercantile Company, Ltd. All persons having claims against the above corporation are requested to lodge the same with the undersigned within sixty days from date.

ALLEN W. T. BOTTOMLEY,
Trustee.
Care Bishop & Co., 924 Bethel Street, 15th May, 1903. 2459-1f

Business Notices.

NOTICE TO FIRE CLAIMANTS.

Notice is hereby given to those holding fire claims warrants up to Number 2500 inclusive that upon presenting their certificates of award to the First National Bank their pro rata will be paid.

W. F. MACLENNAN,
2466-4f Special Disbursing Agent.

POWER OF ATTORNEY.

During the absence of our Mr. M. Phillips from the Territory Mr. S. Lesser will act for us in all matters under power of attorney.

M. PHILLIPS & CO.
2469-1w

REMOVAL NOTICE.

Camara & Co. have moved their place of business to northeast corner of Merchant and Alakea Sts., where they will be pleased to see their old patrons, as well as new. Telephone Main 492.

2451-1m

Phone Main 135.

J. N. Shafer,
PRACTICAL PLUMBER.

Jobbing Promptly Attended to. Sewage Shop: 213 Queen St. bet. Alakea and Richard Sts., Honolulu, T. H.

CORPORATIONS WIN

MAJORITY DECISIONS CONFIRM VALUATIONS

JUSTICE GALBRAITH DISSENTS IN BREWER AND CASTLE & COOKE TAX APPEAL CASES.

Taxable values of their properties as returned by the corporations of C. Brewer & Co., Ltd., and Castle & Cooke, Ltd., are confirmed on appeal from the Tax Appeal Court by majority opinions handed down yesterday afternoon by the Supreme Court, signed by Justice Perry, who wrote them, and Chief Justice Frear. A dissenting opinion is written by Justice Galbraith in the Brewer case and in the case of Castle & Cooke he records his dissent, not writing an opinion. Following, in part, is the syllabus in the Brewer decision:

"Enterprise," as used in the third paragraph of Section 820, C. L., means 'the combined property which forms the basis of an enterprise.' "When the combined property forming the basis of an enterprise for profit consists in part of taxable and in part of non-taxable property and by reason of unity of ownership and unity of use and other intangible elements the aggregate value of all of such combined property is increased, such increment of value in so far as it is due to the non-taxable property is due wholly to its unity of ownership and use with the non-taxable and not to the unity of ownership and use of its own parts—when, in other words, the taxable property, considered independently of the non-taxable, is of no greater value when combined in use as an enterprise for profit than the total of its separate parts—such increment is not taxable.

"In ascertaining the aggregate value of all the property owned by a corporation the amount of the debts, if any, of the corporation should be added to the selling price of the shares of its capital stock."

Concerning the exemption of Hawaiian stocks and bonds, the court holds to strict construction in favor of the public. The syllabus in the Castle & Cooke case touches on another question, as follows: "Goods purchased without and not yet within the Territory at the date of assessment are not taxable under the laws of this Territory."

"The valuation of the taxable property of the appellant fixed in accordance with the principles declared in the case of C. Brewer & Co., ante."

In his dissenting opinion in the Brewer matter Justice Galbraith says: "I understand that one proposition in particular was settled by the decision of this court in Inter-Island Steam Navigation Co. vs. Shaw, 10 Haw. 624, namely, that real and personal property combined and used in an enterprise for profit can be properly valued, as a whole or unit, for taxation purposes, under Section 820, C. L., and that when so valued the value of the combined property or unit may be much greater than the sum of the values of the several items forming the unit. In other words, that the value of the whole (the combined property) may be greater than the sum of the values of all of its parts."

"From this proposition it follows that by whatever sum the value of the unit or whole enterprise exceeds the sum of the values of its several parts to that extent intangible property is valued for taxation under this statute and to that extent Section 820 provides for and creates a new and distinct class of property for taxation purposes, namely, intangible property, a class of property not included in real estate as defined in Section 818, or personal property as defined in Section 819. It can make no material difference so far as this proposition is concerned whether the increased value results from intangible elements in tangible property or from intangible property altogether."

Justice Galbraith is "convinced that the ends of justice would be subserved by the affirmation of the judgment of the Tax Appeal Court."

Robertson & Wilder represented the assessor in both cases, W. A. Whiting and C. F. Clemens appearing for the Brewer and W. R. Castle for the Castle & Cooke corporation.

TO CURE A COLD IN ONE DAY.

Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. E. W. Grove's signature is on each box; 25 cents.

The San Francisco Chronicle of May 26 contains the following item: Looking like a wreck, the American ship Paramita reached port yesterday after an uneventful passage of thirty-one days from Honolulu, and anchored off Powell street. The Paramita was the victim of a series of terrific gales between January 8th and 18th while bound here from Newcastle, Australia, with coal, and after losing all her upper rigging put into Honolulu on February 21st with only the stumps of her three masts remaining. Captain Backus is the only man now in the Paramita who was on that trip, all the crew having left him at Honolulu. He discharged the coal there, fitted up temporary lower topmasts on the fore and main masts and after taking in 240 tons of stone and old iron for ballast sailed for this, his home port. The Paramita is owned by Lewis, Anderson & Co.

"For Sale" cards at Bulletin office.

REAL ESTATE TRANSACTIONS

Filed for Record June 1
R. W. Shingle—Geo. Lycurgus AM
Mrs. A. Kallianu—C. B. Wells L
J. Luach—C. B. Wells L
Solomona et al.—C. B. Wells L
J. G. Sorra—A. K. Nawahi L
L. Brown—C. Brewer & Co. Ltd., Exd.
K. Vierra and hsb.—M. C. Polce D
M. Miller et al.—M. A. Rego D
J. P. Rodriguez, tr.—I. de Mello D
M. A. Spalding and hsb.—M. A. Rego M
Wong Kwai—Chang Ah Look BS
Chu Ah—Ching Young D
C. Winam, tr. et al.—M. Rodriguez
and hsb. D
M. Macintyre—M. Macintyre Sr. D
Joa. Emmeley—Haku Sug Co. et al. L
Pioneer Bldg & La. Assn.—S. J. Salter
et al. L
S. J. Salter and w.—Bishop & Co. L
J. E. Henderson—J. de Freitas M
Kaholokahiki et al.—Richard Burns, D.
Richard Burns—Hui Naalono D
Filed for Record June 2
M. H. Reuter—Mrs. M. Ferreira D

DR. WILE UPHOLDS HAWAII'S GOOD NAME

Dr. W. C. Wile, editor of the New England Medical Monthly, gives Hawaii a very prominent place in the May issue of his magazine. The leading article, "A Winter Visit to the Hawaiian Islands," written by Dr. Wile, gives a very glowing report of his trip. Illustrations include photos of the Alameda, her chief officers and the Hawaiian Hotel.

In the editorial section Dr. Wile, under the title, "An Outrage on the Hawaiian Islands," deals in vigorous terms with the sensational article on leprosy credited to Dr. Colin Hamilton. The correspondence between Dr. Wile and Dr. C. B. Cooper showing that no such physician as Dr. Hamilton ever visited the islands, is published. The editorial comment concludes as follows:

"It will be seen at glance that it is a very difficult matter to trace this Dr. Colin Hamilton, or to find his labors. Evidently is some sensation seeker, a man who cares but little what he says, how malicious are the statements to which he gives utterance on being interviewed, so long as he gains notoriety. Such a man should be exposed and shown up in his true light, and we hope that the medical press of this country will do this in the case of Dr. Hamilton, who is guilty of a crime against this new Territory of ours, which is, without question, one of the most beautiful, healthful and interesting parts of the United States, to which the neurasthenic, worn, and tired-out man can go and obtain rest and restored health."

BOAT BOYS LAY IN COMPLAINT TO POLICE

The boat boys are at present much incensed at the treatment which they receive at the hands of employees on the big steamers. They complain that very often when they row up to the liners they have wash water, rubbish and all other manner of things thrown at them.

Yesterday, for instance, Mahuka, the chief boat boy, had an old bag thrown over his head from hands on the steamer Siberia, while old Sam, another boat boy, was bombarded with potatoes as he passed by the Alameda. The boat boys say that they are aware that it is not officers or even the sailors in the steamers who are responsible for this state of affairs. The men who worry the boatmen belong to the hoodlum element in the steward's departments, "bellhops," dishwashers and other lesser spirits whose small minds are kept amused by such petty tricks.

As the boatmen are continually being worried and considerably hampered in the performance of the work they have made a complaint to the police, who, it is expected, will soon put a stop to further performances of a similar nature.

Judge Harmon Is Cleveland's Candidate

Put-In-Bay, O., May 13.—Kentuckians who are stopping at Middlebush Island, and among whom there are some prominent politicians, sprung this story today as to Grover Cleveland's intentions regarding the Presidential nomination: Cleveland will make no statement about his position until shortly before the convention. Meanwhile, in anticipation of his candidacy for the nomination, a sentiment for him will be nursed by Democrats who are opposed to Bryan. Cleveland will then declare himself positively out of the race, and will endorse Judson Harmon of Cincinnati for the nomination.

Judge Harmon tonight said: "I cannot say anything about that story at this time. Before the Presidential year the friends of every man of any prominence trot him out."

Harmon is Cleveland's chum at Middlebush Island; they occupy the same boat while fishing every day.

Turn your old clothing, curtains, sheets and scraps, silk, woolen or cotton, into handsome and durable carpets, portieres, Persian, bath, steamer or parlor rugs, sofa-pillow covers, etc. Prepare material or send to Honolulu Carpet and Rug Co., 1157 Adams Lane. See our samples.

Legal Notices.

Lewis Estate.

June 13, 1903.

COMMISSIONER'S SALE OF REAL ESTATE.

The continued sale of Lots 2, 4, 5, 6, 7, 8, 10, 12, 13, 14, of Lots at Kalia, Waikiki, Honolulu, and premises corner of KING and BETHEL Streets, in Honolulu, Upset price is withdrawn under order of Court dated May 29, 1903, in partition case of Bailey et al. vs. Chishingham et al., First Circuit Court, Territory of Hawaii, in equity will be had on Saturday, JUNE 13th, 1903, at 12 o'clock noon at front (main) entrance to the Judiciary Building, known as Aliilani Hall, in Honolulu.

For full descriptions see Hawaiian Star, April 24 to May 9th; also the Pacific Commercial Advertiser, The Evening Bulletin, the Aloha Aina, April 27th to May 9th, 1903; also posters.

Terms—Each and all sales are subject to the approval of the Court; all moneys to be paid into Court; no upset price; deeds at expense of purchaser; ten per cent (10%) of purchase price to be paid on fall of the hammer.

J. F. MORGAN, Auctioneer.
W. AUSTIN WHITING, Commissioner.

GUARDIAN'S SALE OF REAL ESTATE.

Notice is hereby given that pursuant to an order of the Honorable George D. Gear, Second Judge of the Circuit Court of the First Circuit, Territory of Hawaii, made and entered on the 21st day of May, A. D. 1903, in the matter of the guardianship of Olivia Lahela (w.), a minor, in Probate, at Chambers, the undersigned Guardian of the estate of said minor will expose for sale at public auction to the highest and best bidder for cash, the real estate belonging to said minor herein described, at the mauka entrance of the Judiciary building, Honolulu, on Saturday, June 20th, 1903, at 12 o'clock noon.

The property to be sold consists of all of that piece or parcel of land situated on Robello lane, off King street, in said Honolulu, being all of the land described in Royal Patent No. 1228, L. C. A. 8316 to Kawaiiki, and bounded and described as follows:

Commencing at the east corner of this house lot and running
S. 27 1/2° W. 2.25 chains along Konoiki thence
S. 52 1/2° W. 1.95 chains along Konoiki, thence
S. 37 1/2° E. 2.25 chains along Konoiki, thence
N. 52 1/2° E. 1.95 chains along Konoiki, to place of commencement. Area 0.44 acres.

Terms, cash in U. S. Gold Coin; deeds at expense of purchaser, and sale subject to confirmation by the Court.

For further particulars apply to Chas. F. Peterson, Attorney for said Guardian.

SAM PALL,
Guardian of the Estate of Olivia Lahela, a Minor.
Dated Honolulu, May 21, 1903.
2466—May 26, 29; June 2, 5, 9, 12.

NOTICE TO CREDITORS.

The undersigned having been duly appointed the executor of the last will and testament of William H. Jarrett, late of Honolulu, Oahu, deceased. Notice is hereby given to all persons to present their claims against the estate of said William H. Jarrett, deceased, duly authenticated, whether secured by mortgage or otherwise, to the undersigned, at the office of Leach Brown, Esq., 68 Merchant Street, Honolulu, aforesaid, within six months from the date hereof, or they will be forever barred. And all persons indebted to said estate are hereby requested to make immediate payment to the undersigned.

EMMA KACK JARRETT,
Executrix of the will of William H. Jarrett, deceased.
Dated Honolulu, May 19, 1903.
2466—May 19, 26, 29, June 2, 5, 9, 12.

IN THE CIRCUIT COURT OF THE First Circuit, Territory of Hawaii, at Chambers; in Probate. In the Matter of the Estate of Ho Mo Kee, Deceased. Order of Notice of Hearing Petition for Administration. On reading and filing the petition of Ho Fong, son of Ho Mo Kee, alleging that said Ho Mo Kee, of Honolulu, Oahu, T. H., died intestate at Honolulu aforesaid on the 18th day of March, A. D. 1900, leaving property in the Hawaiian Islands necessary to be administered upon, and praying that Letters of Administration issue to himself, said Ho Fong, it is ordered that Monday, the 29th day of June, A. D. 1903, at 10 o'clock a. m., be and hereby is appointed for hearing said petition in the court room of this court at Honolulu, at which time and place all persons concerned may appear and show cause, if any they have, why said petition should not be granted, and that notice of this order be published in the English language once a week for three successive weeks in the Evening Bulletin newspaper in Honolulu.

Dated at Honolulu, May 25, 1903.
GEO. D. GEAR,
Second Judge of the Circuit Court of the First Circuit.

Attest:
GEORGE LUCAS,
Clerk of the Circuit Court of the First Circuit.
2466—May 26; June 2, 5, 9, 12.

HONOLULU AUTOMOBILE AND MACHINE SHOPS ...
inlon St. nr. Hotel St. Phone Main 315.
P. O. Box 603.
Light Machine Shop. Automobiles built and repaired. Experts on Call or Outside Work. Nickel and Copper Plating.

"For Rent" cards on sale at Bulletin office.

Oceanic Steamship Company

TIME TABLE

The steamers of this line will arrive and leave this port as hereunder:

FROM SAN FRANCISCO.	FOR SAN FRANCISCO.
VENTURA JUNE 10	ALAMEDA JUNE 3
ALAMEDA JUNE 19	SIERRA JUNE 9
SIERRA JULY 1	ALAMEDA JUNE 24
ALAMEDA JULY 19	SONOMA JUNE 30
	ALAMEDA JULY 15

In connection with the sailing of the above steamers, the agents are prepared to issue, to intending passengers, coupon through tickets, by any railroad from San Francisco to all points in the United States and from New York by any steamship line to all European ports.

FOR FURTHER PARTICULARS APPLY TO
Wm. G. Irwin & Co., Ltd.
OCEANIC S. S. CO. GENERAL AGENTS

Pacific Mail Steamship Co.

OCCIDENTAL AND ORIENTAL STEAMSHIP CO. AND TOYO KISEN KAISHA

Steamers of the above companies will call at Honolulu and leave this port on or about the dates below mentioned.

FOR JAPAN AND CHINA.	FOR SAN FRANCISCO.
CORTIC JUNE 10	GAELIC JUNE 13
AMERICA MARU JUNE 18	HONGKONG MARU JUNE 20

For general information apply to
H. HACKFELD & CO., AGENTS.

AMERICAN-HAWAIIAN S. S. CO.

Direct Service between New York and Hawaiian Islands, via Pacific Coast

From New York
S.S. "TEXAN" to sail about JUNE 15
S.S. "CALIFORNIAN" to sail about JULY 5
Freight receive at company's wharf 42d St. South Brooklyn, at all times.

From San Francisco
S.S. "NEBRASKAN" to sail JUNE 9
S.S. "NEVADAN" to sail JUNE 26

From Honolulu to San Francisco.
S.S. "NEVADAN" to sail JUNE 9
S.S. "NEBRASKAN" to sail JUNE 27

From Seattle and Tacoma
S.S. "MINNETONKA" to sail about JUNE 28

For further information apply to
G. P. MORSE, General Freight Agent.
H. Hackfeld & Co., Ltd. AGENTS, HONOLULU.

Canadian-Australian Royal Mail Steamship Company.

Steamers of the above line, running in connection with the CANADIAN PACIFIC RAILWAY CO. between Vancouver, B. C., and Sydney, N. S. W., and calling at Victoria, B. C., Honolulu, Suva, Fiji and Brisbane, are DUE AT HONOLULU on or about the dates below stated, viz:

From Vancouver and Victoria, B. C. (For Brisbane and Sydney.)
From Sydney and Brisbane. (For Victoria and Vancouver, B. C.)

AORANGI JUNE 6
MOANA JULY 4
MIOWERA AUG. 1

Through Tickets issued from Honolulu to Canada, United States and Europe. For Freight and Passage and all general information, apply to

Theo. H. Davies & Co., Ltd. General Agents.

BUSINESS MEN CAN SAVE MANY HOURS

UNION PACIFIC OVERLAND WORLD'S PICTORIAL LINE

ACROSS THE CONTINENT FROM San Francisco-Portland

THREE TRAINS DAILY FROM SAN FRANCISCO.

TWO TRAINS DAILY FROM PORTLAND.

Only THREE DAYS to Chicago. Only FOUR DAYS to New York. Pullman Palace Sleepers, Buffet, Smoking and Library Cars, with Barber Shop and Pleasant Reading Rooms. Dining Cars (Meals a la Carte). Free Reclining Chairs. Pullman Ordinary Sleepers. J. M. LOTHROP, General Agent. 135 Third Street, Portland, Oregon. O. W. HITCHCOCK, General Agent. No. 1 Montgomery St., San Francisco. A. L. LOMAX, G. P. & T. A., 1472 Omaha, Nebraska.

Parties Contemplating Any

ROCK EXCAVATION
Will Do Well to Investigate the

Jackson Hand Power Drill.
No Boiler or Compressor Plant Required.

E. TAPPAN TANNATT,
CIVIL ENGINEER
Agent for the Hawaiian Islands.
Room 4, Oregon Block.

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Wholesale Importers and Jobbers.
EUROPEAN AND AMERICAN DRY GOODS.
Fort and Queen Sts.